PRESERVED

App. F. IX-4

Previous References
1936-37
(G.7.1)
G.7. 8-13(26 & 27)(G 164 37).
G.7. 14-22 (1,2 & 15) & (32 & 33)
G.7. 136-00 (1-6)
G.7. 150-5 (1 & 2)
Letter References (21. 28, 29)
G.7. 73-45 (1 & 8)

File No. 17-36
Serial Nos. 16

Pramila

P.C

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. One

Part B for Mar 38

SUBJECT.

Re Deputation of Mr. V.T Srinivasan, to Mysore & S.I.R Rys.

Extracts orig. from Rly Dept G 28/2

WD 0295—GPB—22,500—13-8-37

G 36-37 re -

BB

Letter No.92 dated 21st August 1936 from the Agent Mysore Railways re: deputation of Mr. V.T. Srinivasan to M. & S.M. and G.I.P. Railways.

The Agent wants to know if it is the intention of Govt. that the Auditor should meet the cost of deputation from within the sanctioned allotment for the Audit office during the current year.

2. The Agent states that extra grant under total working expenses will be absolutely necessary if it is not possible to meet the total cost of deputation from the net provision of Rs.99,800 made for Audit in the current year under Abstract F I 5 (b).

3. The Agent is of opinion that it will be an unnecessary expense unless it is the intention of Govt. to retain Mr.V.T. Srinivasan permanently in the Ry. Audit office after his return from deputation.

4. The Agent is of opinion that with the resumption of our worked lines one of the Audit officers now engaged in the Test Audit work at Madras and with the full knowledge of accounting on M. & S.M.Railway will be available for work in the Audit office while a study of G.I.P. Railway accounts will not help in any way our Audit office as G.I.P. Railway is a State railway in which accounts and audit are separated unless it is the intention of Govt. to separate accounts and audit on Mysore Railways also.

5. The Agent suggests that Rs.3,500 now asked to send an officer on deputation would be far better spent in ~~working~~ asking an officer thoroughly conversant in Railway accounts to advise on the methods adopted at present in the Audit office and the methods to be adopted in future when the system to be worked will be a good deal larger than it is at present.

6. The Agent requests Govt. to decide whether the expense can really be met from within the sanctioned allotment of the audit office without a special additional grant for the year.

7. This may, perhaps, be referred to the Financial Secretary for remarks as the order sanctioning the deputation of Mr. Srinivasan originated in the Financial Sectt.

8. (Id.) N.S.N.
26-8

9. For favour of remarks.

(Id.) B.T.K.
26-8

Financial Secretary
with compliments.

10. To the Comptroller with compliments for remarks early.

(Sd.) S. Shamanna
30-8-36.

U.O. No.270/E.S. dated 2nd September 1936

11. Returned with compliments.

12. This is not the first time when such a deputation has been sanctioned by Government and arranged for. Government have been now and then arranging for such deputations in the higher interests of departmental administration. Such deputations will enable the trained officers to bring to bear on their work the effect of their comparative study of the different systems and tend to improve the general efficiency of administration. In this view, I consider that such deputations occasionally at least are very necessary. The necessity is more keen now as, by the contemplated resumption of Bangalore-Harihar and Yeswantapur-Hindupur lines, there may be need for more trained officers. Further, we should always have a sufficient reserve of well trained officers with an

all round knowledge of different branches of audit and accounts to meet emergencies. I therefore consider that this expenditure is of a very necessary character and justifiable.

13. 3. In regard to the observations of the Agent in paras 3 and 4 of his letter under advertance, I am to state that the earmarking of officers for particular branches of work is not in the interests of efficiency and occasional changes in the administration will be necessary now and then in the exigencies of service and they cannot therefore be helped.

14. 4. I have already reported on a previous occasion that the accountant deputed by the Government of India for the inspection of the audit offices in this State was a very intelligent and capable audit officer with a clear and thorough grasp of the various processes of audit work based upon a comparative study of the different sets of rules in different places. He has made very valuable and useful suggestions and I cannot think very lightly of his inspection work, particularly after his special selection by the - Auditor General of the Govt. of India who knew at the time of selection that the Railway Audit office also had to be inspected.

5. I since understand that the system of audit and accounts in the G.I.P. Railway which, prior to resumption by the Government of India was a guaranteed Railway is largely analogous to that of M. & S.M. Railway; therefore the deputation of Mr. V.T. Srinivasan to the G.I.P. Railway may lie over.

15. 6. As however Mr. V.T. Srinivasan is going to Madras for studying the system of Railway accounts, I think - - opportunity may be taken to depute him now alone to the Accountant General's office also for a period of 3 months

to study the method of work re: audit and accounts followed in the Accountant General's office. The practice of such deputation to the Accountant General's office which had been suspended as a measure of economy may be revived and sanction accorded to the deputation of Mr. V.T. Srinivasan to the Accountant General's office for a period of 3 months. Action may kindly be taken to move the Hon'ble the Resident in Mysore and the necessary sanction of the Government of India for the deputation of this officer for a period of 3 months from about the middle of December 1936 may be kindly obtained so that the same may be in continuation of his Railway training.

16. Coming to the source for meeting the cost of this deputation, the intention of Government as I understand is that an attempt should be made to meet the cost from out of the totals of sanctioned grants. As however, Mr. V.T. Srinivasan is proposed to be deputed for studying the general system of audit and accounts in the Accountant General's office also, the expenditure for the period of his Railway training may be met by the Railway department and that for the period of general training in the Accountant General's office may be met out of the sanctioned grants of my office.

(Sd.) A.N. Raghavachar,
Comptroller.

17. I agree with the Comptroller. The Agent may be informed that the deputation of Mr. V.T. Srinivasan to M. & S.M. Railway Audit office is considered by Government as necessary.

18. The deputation of Mr. Srinivasan to the A.G.'s office, Madras, instead of to the G.I.P. Railway office may also be approved. In a communication received from the G.I.P. Railway separately they have said that Ry.Board permission may be got for such deputation. In the - -

circumstances mentioned by the Comptroller this deputation to the G.I.P. Ry. may be dropped. About this separate action will be taken in another file.

(Id.) S.S.

19. (Id.) B.T.K.

20. I agree.

21. As a matter of information, however, I shall be glad to know whether the Agent is conculted when such proposals are made by the Auditor.

22. (Id.) N.M.
11-9-36

23. Financial Secretary, W.C.

(Id.) N.S.H.
15-9

24. The Financial Secretary said that the Agent may be replied to by the Ry. Sectt. as per para 20 supra and the file referred to the Fl. Deptt. for answering the Second Member's query.

(Id.) K.V.
7-10

25. A draft to the Agent Mysore Railways is submitted for favour of approval.

V.B.

Put up clean draft and submit.

(Id.) N.S.H.

26. Clean draft submitted.

Secretary for approval.

(Id.) N.S.H.

27. The Member's query has not been answered.

(Id.) B.T.K.
9-10

28. Kind reference is invited to para 24 in which the Financial Secretary wants the issue of orders and reference of the file again to him for answering the Member's query.

N.S.N. 12-10-36.

29. Issue draft.

30. (Id.) B.T.K. 12-10.

Issued vide R.S. No.717 dated 13th October 1936.

31. Letter to the Agent in accordance with the instructions contained in para 24 of notes issued to the Agent.

32. The file will now be referred to the Fl. Secy. for favour of answering 2nd Member's query.

V.B.

33. Financial Secy., W.C.

N.S.N.
23-10-36

Refce. Minutes in para 21.

34. The practice hitherto has not been uniform.

35. When 3 Accountants of Ry. audit office were deputed outside the State in 1922, the papers were sent through the Ry. Secy. who happened to be the Agent also. G.F.14-22-15.

36. When another Accountant Mr. K. Srikantaiya was sent to Lahore (then changed to Lucknow O. & R. Ry.) the Agent was not consulted. G.F.8-23-16 and 27.

37. When Mr. Viraraj Urs was deputed also, the Agent was not consulted.

38. If so ordered, the Agent will be consulted in such cases hereafter.

S.K.

39. F. Secy.

K.V.
29-10.

40. The above note furnishes the information required.

41. It is desirable to consult the Agent in all cases in which working expenses of the Railways have to be as the change - and this will be done invariably in future. In the past consultation with the Ry. Secy. was sometimes regarded as being the same as consulting the Agent. Now that the two offices are separated, consultation with the Railway Secretary may not be enough.

(Id.) S.S.
4-11.

2nd Member
through
Chief Secy.

(Id.) B.T.K.

I agree.

(Id.) N.M.
10-11-36.

May be sent to the Ry. Sectt. for favour of note and return. If that Sectt. has no objection, these papers will be recorded in the Financial Branch.

(Id.) K.V.
12-11.

To

The Ry. Sectt. W.C.

It is now known why this office file 28/E of 36-37 and the office notes should be recorded in the Financial Sectt. It would be better if that Branch takes relevant copies of notes and record in their files.

(Id.) N.S.H.

17-11-36

Copy of letter No.R.S.717 dated 13th October 1936 from the Secretary for Railways to the Agent, Mysore Railways.

- - -

With reference to your letter No.92 dated 21st August 1936 on the above subject, I am directed to inform you that in view of the desirability of having officers with a wide knowledge of Railway Audit and accounts, Government consider that the deputation of Mr.V.T. Srinivasan to the M.S.M. Ry. Audit office is necessary.

2. As regards the source for meeting the cost of this deputation, I am to state that the intention of Government is that an attempt should be made to meet the cost of deputation out of the totals of the sanctioned grants for the Audit Department.

3. The proposal to depute Mr. Srinivasan for training in the G.I.P. Ry., has now been dropped and in its stead he has been directed to study the general system of audit and accounts in the Accountant General's office at Madras. The expenditure for the period of the officer's Railway training may therefore be met by the Railway Department and that for the period of general training in the Accountant General's office may be met out of the sanctioned grants of the Comptroller's office.

- - - - -

Copy to the Comptroller.